IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME-TAX APPLICATION NOs. 5/1996, 10/1996, 11/1996, 12/1996, 17/1996, 18/1996, 102/1996, 115/1996, 119/1996 & 17 OF 1997

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 21, 2007.

Heard learned counsel for the respective parties.

Income-tax Application No.115 of 1996 not on board, however, taken up for final hearing by the consent of the parties.

All these applications are filed by the revenue under Section 256(2) of the Income-tax Act, 1961, challenging the order of the Tribunal declining to refer questions of law raised in the respective applications filed by the Revenue under Section 256(1) of the Income-tax Act, 1961.

The dispute in all these cases pertains to the deletion of penalty levied under Section 271(1)(c) of the Income-tax Act, 1961. The Tribunal declined to refer the questions

raised by the revenue in view of the fact that in the case of C.I.T. vs. Smt. Asha S. Khurana, similar questions raised by the revenue have been rejected by the Tribunal. The reference application bearing No.I.T.A. 21 of 1994 in the case of Asha S. Khurana has been allowed by us on 16.3.2007.

In this view of the matter, all these applications are allowed on the questions of law raised in the respective applications. Rule is made absolute in above terms. No costs.

JUDGE **JUDGE**

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